

Form W-2
U. S. Treasury Department
Internal Revenue Service


WITHHOLDING STATEMENT — 1953
Federal Taxes Withheld From Wages

ORIGINAL

EMPLOYEE (Print employee's name, and full address below)	M S	SOCIAL SECURITY NO.	F. I. C. A. employee tax withheld, if any	U. S. INCOME TAX WITHHOLDING INFORMATION (TO BE REPORTED ON EMPLOYEE'S INCOME TAX RETURN) Total wages (before payroll deductions) paid in 1953 Federal income tax withheld, if any	

FEDERAL INSURANCE CONTRIBUTIONS ACT
(FEDERAL OLD AGE AND SURVIVORS INSURANCE)

*If your wages were subject to F.I.C.A. taxes, but are not shown below, your F.I.C.A. wages are the same as wages shown under "U. S. INCOME TAX WITHHOLDING INFORMATION," but not more than \$3,600.

TOTAL F.I.C.A. WAGES (before payroll deductions) paid in 1953 *	

EMPLOYER (Print employer's identification number, name, and address below)

U. S. GOVERNMENT

NOTICE TO EMPLOYEE: This statement is important, and should not be lost or mislaid. It must be attached to your U. S. income tax return for 1953, SEE OTHER SIDE.

INSTRUCTIONS FOR FILING U. S. INCOME TAX RETU

Who Must File.—If your income in 1953 was \$600 or more, you must file an income tax return either on Employee's Optional Income Tax Return (Form 1040A) or on Form 1040. Copies of these forms may be obtained from the Director of Internal Revenue, your employer, bank, or post office.

A single person with less than \$600 income should file a return to get a refund if tax was withheld. A married person with income less than her (or his) own personal exemption(s) should always file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

Filing on Form 1040A.—Form 1040A (Employee's Optional Income Tax Return) may be used by an individual, or as a joint income tax return of husband and wife, if the total income consists only of (a) wages of less than \$5,000 which were subject to income tax withholding and which were reported on Withholding Statements (Forms W-2), or (b) such wages and not more than \$100 total of other wages, dividends, and interest.

The Director of Internal Revenue will compute the tax from the table provided by law which allows about 10 percent of your total income for charitable contributions, interest, taxes,

casualty losses, medical expenses, and miscellaneous items. If tax is overpaid, a refund check will be sent. If tax is underpaid, a bill will be sent.

A joint return of husband and wife on Form 1040A never results in more tax than separate returns, because the tax is computed by the Director of Internal Revenue on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund for the couple.

Filing on Form 1040.—If your income cannot be reported on Form 1040A under the tests stated above, or you had income from any other source, such as rents, annuities, etc., you must use Form 1040. Also, it will generally be to your advantage to file Form 1040 if your deductions amount to more than 10 percent of your income, or if you claim traveling or reimbursed expenses. To assure any benefits of the split-income provisions, a married couple should file a joint income tax return.

Employee Having Two Employers During Year.—If an aggregate of more than \$54 of F.I.C.A. employee tax was withheld during 1953 because you worked for two or more employers, claim the excess over \$54 as Federal income tax withheld on your return for 1953.